

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

**2003**

Open to Public Inspection

**A** For the 2003 calendar year, or tax year beginning and ending

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

**C** Name of organization: **Police Protective Fund**  
 Number and street (or P O box if mail is not delivered to street address): **2020 Pennsylvania Ave NW #949**  
 City or town, state or country, and ZIP + 4: **Washington DC, 20006**

**D** Employer identification number: **74-2864446**

**E** Telephone number: **877-298-5671**

**F** Accounting method: ☐ Cash ☒ Accrual  
 Other (specify):

**G** Website: **http://policeprotectivefund.org/**

**J** Organization type (check only one): ☒ 501(c) ( 3 ) (insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

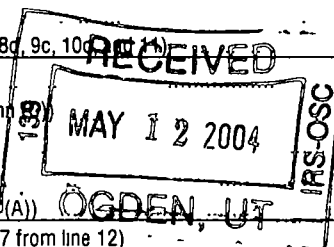
**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: **4,842,738.**

**H and I are not applicable to section 527 organizations.**  
**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** If "Yes," enter number of affiliates: **N/A**  
**H(c)** Are all affiliates included? ☐ Yes ☒ No (If "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No  
**I** Group Exemption Number: **See Statement 1**

**M** Check ☒ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, and similar amounts received		1a	4,838,012.	1d	4,838,012.
	a	Direct public support		1b		2	2,105.
	b	Indirect public support		1c		3	
	c	Government contributions (grants)				4	2,621.
	d	Total (add lines 1a through 1c) (cash \$ 4,838,012. noncash \$ )				5	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)				6	
	3	Membership dues and assessments				7	
	4	Interest on savings and temporary cash investments					
	5	Dividends and interest from securities					
	6a	Gross rents					
	6b	Less: rental expenses					
	6c	Net rental income or (loss) (subtract line 6b from line 6a)					
Expenses	7	Other investment income (describe )					
	8a	Gross amount from sales of assets other than inventory		(A) Securities	(B) Other		
	b	Less: cost or other basis and sales expenses		8a			
	c	Gain or (loss) (attach schedule)		8b			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8c		8d	
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
	a	Gross revenue (not including \$ of contributions reported on line 1a)		9a			
	b	Less: direct expenses other than fundraising expenses		9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)				9c	
	10a	Gross sales of inventory, less returns and allowances		10a			
	b	Less: cost of goods sold		10b			
	10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)					
Net Assets	11	Other revenue (from Part VII, line 103)				11	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c)				12	4,842,738.
	13	Program services (from line 44, column (B))				13	350,436.
	14	Management and general (from line 44, column (B))				14	107,623.
	15	Fundraising (from line 44, column (D))				15	4,262,760.
	16	Payments to affiliates (attach schedule)				16	
	17	Total expenses (add lines 16 and 44, column (A))				17	4,720,819.
	18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	121,919.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	296,478.
20	Other changes in net assets or fund balances (attach explanation)				20	12,206.	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	430,603.	



SCANNED MAY 24 2004



**Part IV Balance Sheets**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	40,783.	45	114,651.
	46 Savings and temporary cash investments	148,276.	46	116,524.
	47 a Accounts receivable	47a 6,440.		
	b Less: allowance for doubtful accounts	47b	47c	6,440.
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	3,250.
	54 Investments - securities Stmt 4 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	74,554.	54	187,968.
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a 43,038.			
b Less: accumulated depreciation	57b 15,419.	33,037.	57c	27,619.
58 Other assets (describe )		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	311,432.	59	456,452.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	14,954.	60	25,849.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe )		65	
66 Total liabilities (add lines 60 through 65)	14,954.	66	25,849.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	296,478.	67	430,603.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	296,478.	73	430,603.
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	311,432.	74	456,452.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	4,720,819.
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990		
(1)	Donated services and use of facilities \$ _____		
(2)	Prior year adjustments reported on line 20, Form 990 \$ _____		
(3)	Losses reported on line 20, Form 990 \$ _____		
(4)	Other (specify) _____ \$ _____		
	Add amounts on lines (1) through (4)	<b>b</b>	0.
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	4,720,819.
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> .		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify) _____ \$ _____		
	Add amounts on lines (1) and (2)	<b>d</b>	0.
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	4,720,819.

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Walter Dierks ----- 2020 Pennsylvania Ave NW, #949 ----- Washington DC 20006	Director			
	Volunteer	0.	0.	0.
David Dierks ----- 2020 Pennsylvania Ave NW, #949 ----- Washington DC 20006	Director & CFO			
	20+	74,883.	0.	0.
Phil LeConte ----- 2020 Pennsylvania Ave NW, #949 ----- Washington DC 20006	Dir & Exec Off			
	20+	74,883.	0.	0.
June Mellon ----- 2020 Pennsylvania Ave NW, #949 ----- Washington DC 20006	Director of PPF			
	40	28,540.	0.	0.
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Form 990 (2003)

**Part VI Other Information**

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization <u>See Statement 6</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a Enter direct or indirect political expenditures. See line 81 instructions. 81a 0.		
b Did the organization file Form 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) 82b N/A		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members 85c N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
90 a List the states with which a copy of this return is filed <u>See Statement 7</u>	90b	0
b Number of employees employed in the pay period that includes March 12, 2003		
91 The books are in care of <u>David Dierks</u> Telephone no <u>512-476-1042</u>		

Located at 1114 West 7th Street, Ste 2, Austin, TXZIP + 4 7870392 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here  
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a On-line Police Academy					2,105.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2,621.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		2,621.	2,105.
105 Total (add line 104, columns (B), (D), and (E))					4,726.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 8

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

I am preparing this return on behalf of the organization, and to the best of my knowledge and belief, it is true, accurate, and complete, and I am not aware of any information of which the preparer has any knowledge.

07 MAY 04

Date

DAVID DIENKES CFO

Type or print name and title

Date

Check if

Preparer's SSN or PTIN

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(a), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2003**

Name of the organization

Police Protective Fund

Employer identification number

74 2864446

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one. If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
United Funding Organization		
4416 Grand Blvd, New Port Richey, FL 34652	Fundraising	1,216,744.
All-Pro Telemarketing		
277 Fairfield Rd, # 308, Fairfield, NJ 07004	Fundraising	987,288.
United Appeal		
4343 Royal Lane #120, Irving, TX 75063	Fundraising	200,442.
Statewide Calling		
PO Box 312559, New Braunfels, TX 78131	Fundraising	435,769.
United Calling		
1840 Main Street, Dunedin, FL 34698	Fundraising	403,901.
Total number of others receiving over \$50,000 for professional services	2	

**Part III** Statements About Activities (See page 2 of the instructions)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>\$</b> _____ <b>\$</b> _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4		X

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)The organization is not a private foundation because it is: (Please check only **ONE** applicable box)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	4,222,886.	2,880,162.	1,787,722.	1,362,961.	10,253,731.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,395.	20.	993.	1,018.	3,426.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.		433.	645.		1,078.
<b>23</b> Total of lines 15 through 22	4,224,281.	2,880,615.	1,789,360.	1,363,979.	10,258,235.
<b>24</b> Line 23 minus line 17	4,224,281.	2,880,615.	1,789,360.	1,363,979.	10,258,235.
<b>25</b> Enter 1% of line 23	42,243.	28,806.	17,894.	13,640.	
<b>26</b> Organizations described on lines 10 or 11: <b>a</b> Enter 2% of amount in column (e), line 24					205,165.
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					0.
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e)					10,258,235.
<b>d</b> Add: Amounts from column (e) for lines 18 <u>3,426.</u> 19 <u>                    </u> 22 <u>1,078.</u> 26b <u>                    </u>					4,504.
<b>e</b> Public support (line 26c minus line 26d total)					10,253,731.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					99.9561%
<b>27</b> Organizations described on line 12: <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year. <b>N/A</b>					
(2002) (2001) (2000) (1999)					
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. <b>N/A</b>					
(2002) (2001) (2000) (1999)					
<b>c</b> Add: Amounts from column (e) for lines 15 <u>                    </u> 16 <u>                    </u> 17 <u>                    </u> 20 <u>                    </u> 21 <u>                    </u>					N/A
<b>d</b> Add: Line 27a total <u>                    </u> and line 27b total <u>                    </u>					N/A
<b>e</b> Public support (line 27c total minus line 27d total)					N/A
<b>f</b> Total support for section 509(a)(2) test. Enter amount on line 23, column (e) <b>N/A</b>					
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

	Yes	No
29		

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30		
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31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

31		
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If "Yes," please describe; if "No," please explain (If you need more space, attach a separate statement )

32 Does the organization maintain the following:

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

32a		
32b		
32c		
32d		

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )

33 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)

34 a Does the organization receive any financial aid or assistance from a governmental agency?

34a		
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b Has the organization's right to such aid ever been revoked or suspended?

34b		
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If you answered "Yes" to either 34a or b, please explain using an attached statement

35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If "No," attach an explanation

35		
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N/A

Check ☐ a ☐ if the organization belongs to an affiliated group

(a)  
Affiliated group  
totals

(b)  
To be completed for ALL  
electing organizations

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N/A

- |    |  |  |
|----|--|--|
| 36 |  |  |
| 37 |  |  |
| 38 |  |  |
| 39 |  |  |
| 40 |  |  |
| 41 |  |  |
| 42 |  |  |
| 43 |  |  |
| 44 |  |  |

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				N/A
Calendar year (or fiscal year beginning in) ►	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

N/A

[illegible]

## Schedule A (Form 990 or 990-EZ) 2003

Form 990	Other Changes in Net Assets or Fund Balances	Statement	1
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Description	Amount
Unrealized gain on investments	12,206.
Total to Form 990, Part I, line 20	12,206.

Form 990	Statement of Program Service Accomplishments	Statement	2
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Description of Program Service One

Providing assistance to members of law enforcement by increasing officer safety awareness through education, promoting more effective law enforcement through public awareness, & providing a death benefit to enrolled officers.

	Grants	Expenses
To Form 990, Part III, line a		350,436.

Form 990	Specific Assistance to Individuals	Statement	3
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Description	Amount
Death benefits	23,440.
Total to Form 990, Part II, line 23	23,440.

Form 990	Non-Government Securities	Statement	4
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Security Description	Corporate Stocks	Corporate Bonds	Other Publicly Traded Securities	Other Securities	Total Non-Gov't Securities
			187,968.		187,968.
To 990, ln 54 Col B			187,968.		187,968.

Form 990	Part V - Officer Compensation from Related Organizations	Statement 5
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Officer's Name	Name of Related Organization	Compen- sation	Employee Ben Plan Contrib	Expense Account
David Dierks	Junior Police Academy - 74-2713854	48,600.	0.	0.
David Dierks	American Association of Police Officers - 74-2586522	41,376.	0.	0.
Phil LeConte	Junior Police Academy - 74-2713854	48,600.	0.	0.
Phil LeConte	American Association of Police Officers - 74-2586522	41,376.	0.	0.

Form 990	Identification of Related Organizations Part VI, Line 80b	Statement 6
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Name of Organization	Exempt	NonExempt
American Association of Police Officers	X	
Junior Police Academy	X	

Form 990	List of States Receiving Copy of Return Part VI, Line 90	Statement 7
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States

AZ, AL, CT, IL, IN, KS, MD, MA, MS, NH, NJ, NM, NY, NC, RI, VA, OH

Form 990	Part VIII - Relationship of Activities to Accomplishment of Exempt Purposes	Statement 8
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Line	Explanation of Relationship of Activities
93a	The On-Line Police Academy provides America's law enforcement professionals with authoritative distance learning opportunities that feature courses written by recognized experts in their field. Each of the distinguished instructors either conducts courses in resident universities, professional training facilities, state certified police academies, or is a department training officer.

Schedule A	Other Income			Statement	9
Description	2002 Amount	2001 Amount	2000 Amount	1999 Amount	
Other Revenue	0.	433.	645.	0.	
Total to Schedule A, line 22	0.	433.	645.	0.	